

B. Fiscal

- (1) **Income Tax:** Clinical Research Expenditure be treated as R & D Expenditure.
- (2) **Customs:**
 - (i) Allowing import of laboratory consumables by recognized R&D units up to Rs. 1.00 crore.
 - (ii) Removal of anomaly in duty structure between public and private sector.
 - (iii) Permitting unrestricted import for R&D by National Accreditation Board Ltd. (NABL) accredited laboratories.
- (3) **Central Excise:** Exemption of central excise duty for goods that are exempt from customs duty.
- (4) **Service Tax:** Exemption of service tax for Clinical Trial industry.

(c) and (d) Yes, Sir. The reasons advanced for such demand is that clinical research requires substantial R&D inputs and is a critical component of new product development and that such reliefs would make them more competitive and encourage innovation.

Scientific organizations for research findings

1301. DR. K. MALAISAMY: Will the Minister of SCIENCE AND TECHNOLOGY be pleased to state:

(a) the major scientific organizations conducting research and the number of their research findings brought out and how many of them have been put into use;

(b) the parameters and criterion in choosing the research and whether there is any-time frame for completion of the research;

(c) whether there has been a system of monitoring and evaluation of such scientific research; and

(d) whether there has been a facility and possibility for collaborating with much advanced scientific organizations abroad?

THE MINISTER OF SCIENCE AND TECHNOLOGY (SHRI KAPIL SIBAL): (a) to (d) The information is being collected and will be laid on the Table of the House.